West, and (at least under the Ming and Ch'ing), although the magistrates had jurisconsults, Chinese society partly lacked that learned professional, the lawyer, who has loomed so large in the Occident. Perhaps because of the difference in tradition, the educated Chinese thinks less legalistically than does the educated man of Europe and America. This also has been a cause of friction. Especially in intergovernmental relations between China and the Occident, the latter, accustomed to its own categories, has both misunderstood and been misunderstood.

Much corruption was found in the courts, perhaps in part because of the absence of a legal profession. The many underlings attached to the magistrates' offices derived their income largely from litigation and criminal cases. The magistrate, even when he himself was honest, was a stranger in his district and so was largely dependent upon his subordinates for a knowledge of the ,local situation. The function of judge was, moreover, only one of (that official's many duties and suffered from divided attention. ! As a result, entry into the courts usually proved costly in the extreme and the verdict often went to the longest purse.

TAXATION

The revenue to support the hierarchy of officials and the machinery of district, provincial, and imperial governments came chiefly from four sources—the land tax, tribute, customs duties, and the salt monopoly. The land tax was supposedly fixed according to an assessment made in 1713, but in practice, since the charges for collection were in addition to it and constituted a source of income for some of the officials, it was as much more as the collector could get. Usually the addition seems to have

been from ten to fifty per cent. The tax could be increased in other ways, quite legal and regular, so that in practice the actual sums paid might be twice or more as large as those authorized in 1713. As assessed under the Manchus, or at least the later Manchus, in most sections the land tax was a combination of several levies of more or less ancient origin—a poll tax, a tax as commutation for forced labor, and another as a substitute for assistance in transmitting official communications.

In addition to, a land tax, paid in jcash, was a tribute, collected in produce—such as silk, copper from mines, and especially grain.